



UNITED STATES MARINE CORPS

MARINE AIRCRAFT GROUP 12
FIRST MARINE AIRCRAFT WING
UNIT 37161
FPO AP 96603-7161

GruO 7300.1

SAD

17 JAN 2002

GROUP ORDER 7300.1

From: Commanding Officer
To: Distribution List

Subj: STANDARD OPERATING PROCEDURES FOR FISCAL AND ACCOUNTING
OPERATIONS

Ref: (a) MCO P4400.177B
(b) MCO P7300.19A

1. Purpose. To publish the policies and procedures pertaining to fiscal and accounting operations specific to Marine Aircraft Group 12 (MAG-12) and Marine Aviation Logistics Squadron 12 (MALS-12).

2. Information. The integration of MAG-12 Fiscal into the MALS-12 Aviation Supply Department has created a need to develop unique standard operating procedures concerning daily operations that are not contained in references (a) and (b). This requirement exists to ensure there is no loss of responsibility or accountability through consolidation of the fiscal and accounting offices. Generic procedures relating to performance objectives and training requirements that are common within the Supply Accounting and Fiscal Divisions at every MALS/MAG are contained in references (a) and (b) and are not restated in this order.

3. Action. The guidelines, as established in the references, will continue to govern the general execution of duties for the Supply Accounting and Fiscal Divisions. The intent of the consolidation is that the two divisions continue to operate separately and independently, but any economies in effort should be pursued. In particular, the Fiscal Officer will now become a MALS staff officer, reporting directly to the Aviation Supply Officer. Foremost in the consolidation process is that the oversight function by the Fiscal Division of the Flying Hour Program (FHP) accounts will continue. The following areas are specifically addressed to amplify processes that are not detailed in the references:

a. Funding. The Fiscal Division will monitor execution of funding for the Organizational and Maintenance, Navy (O&M, N) and Organizational and Maintenance, Marine Corps (O&M, MC) accounts. The Fiscal Officer will serve as the single point of contact to the Wing Comptroller and external commands when reporting funding excesses or deficiencies. Ensuring MAG-12 executes its Training Exercise Employment Plan (TEEP) will require the coordinated efforts of the MAG-12 S-3, S-4 and Ground Supply Officer. The MAG-12 S-4 and Ground Supply Officer will continue to manage the execution of all O&M, MC funds (less TAD). The O&M, MC TAD budget will be managed by the MALS-12 Fiscal Division.

b. Government Charge Cards. There are three different types of charge cards within MAG-12 available for use in support of MAG-12's mission. These are the Unit Charge Cards, IMPACT Purchase Cards, and Individual Travel Cards.

(1) Unit Charge Card. The Fiscal Division will serve as the approving official and program manager for the unit charge cards. These cards will be utilized to source commercial lodging and unit transportation for deployments occurring within MAG-12. The funding for payment of transactions will be applied using O&M, N and O&M, MC funding. Coordination prior to each deployment must be completed before these cards are utilized. The deployment letter of instruction (LOI) will dictate the use of these cards.

(2) IMPACT Purchase Cards. The MALS-12 Aviation Supply Department and MAG-12 Ground Supply Department will serve as the program managers for the assigned IMPACT Cards. These cards will be used for micro-purchases not to exceed \$2,500. The appropriation, management and reporting will be performed by the respective supply officers within MAG-12 and MALS-12.

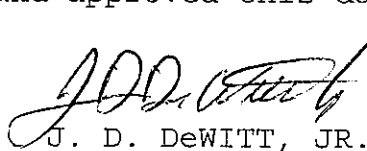
(3) Individual Travel Cards. All MAG-12 personnel are required to have in their possession an individual government travel charge card when performing official government travel. These cards are to be used only for official government travel directed by the MAG-12 Commanding Officer or his designated representative. MAG-12 subordinate units will identify an Area Program Coordinator to monitor the issue, activation, and delinquency reporting for their respective commands. The Fiscal Officer will perform the oversight function for the MAG-12 individual charge card program and brief the status of the program to the MAG-12 Commanding Officer on a monthly basis.

c. Deployment Letters of Instruction (LOI). Every deployment or TEEP event that involves a MAG-12 unit has a financial impact. The Fiscal Department will coordinate a LOI to provide fiscal policies and procedures to be adhered to during the deployment. The input to the LOI is derived from logistical arrangements conducted by MAG-12 S-3, S-4 and unit S-4 officers. As a standard, the LOI will be published thirty days prior to the deployment's commencement.

d. Reporting. The Accounting Officer will provide, via the Fiscal Officer, weekly reporting of all FHP and non-FHP accounts, to include OFC-21 TAD, under the cognizance of MAG-12 to the MALS-12 Commanding Officer and the MAG-12 Commanding Officer. This report will be an objective view of the financial posture of MAG-12 and any information pertinent to the execution of MAG-12's TEEP and annual budget. On a monthly basis, the Fiscal Officer and Accounting Officer will work in unison to prepare and submit timely Budget Operational Target (OPTAR) Reports (BOR). In their preparation, the MAG-12 S-3 will provide monthly flight hours executed by MAG-12 subordinate aircraft squadrons. The flight hour report will be in accordance with the references.

e. A significant change that occurred as a result of the integration of the fiscal and accounting divisions is the responsibility of O&M, MC MIPRs for deployment support. This account will now be managed under the direction of the MAG-12 S-4 Officer, but will still receive oversight by the MALS-12 Fiscal Officer. Approval of TAD Requests will continue to remain with the MAG-12 Commanding Officer or his designated representative. The Fiscal Officer will remain responsible for reporting the current budget status to the MAG-12 Commanding Officer.

4. Certification. Reviewed and approved this date.


J. D. DeWITT, JR.

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